



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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No. 187

Shillong, Thursday, October 12, 2017

20<sup>th</sup> Asvina, 1939 (S. E.)

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## PART-I

GOVERNMENT OF MEGHALAYA

PROGRAMME IMPLEMENTATION & EVALUATION DEPARTMENT

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### NOTIFICATION

The 6<sup>th</sup> October, 2017.

**No.PIA/SDRC/2/2010/Pt/80.** - In continuation to this Department's Notification No.PIA/SDRC/2/2010/Pt/79, dated 8<sup>th</sup> September, 2017, the Governor of Meghalaya is pleased to appoint Shri Ismail R. Marak, *Ex-MLA*, as Co-Chairman of the Meghalaya State Development Reforms Commission (SDRC) with effect from the date of assumption of charge and until further orders under category 'A'. He is entitled to the perks and facilities as per Finance (AF) Department Office Memorandum No.FEM.44/2003/Pt-II/156, dated 17<sup>th</sup> September, 2017. This has the approval of Finance (AF) Department *vide* I/D No.FM.1263/2017, dated 21<sup>st</sup> September, 2017.

**K. N. KUMAR,**

Principal Secretary to the Govt. of Meghalaya,  
Programme Implementation & Evaluation Department.





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## PART-IIA

GOVERNMENT OF MEGHALAYA  
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

### NOTIFICATION

The 25<sup>th</sup> September, 2017.

**No.ERTS (T) 65/2017/96.** - In exercise of the powers conferred by sub-section (3) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya on the recommendations of the Council hereby makes the following amendments in the notification No. ERTS (T) 65/2017/13, dated 29<sup>th</sup> June, 2017, namely:-

In the said notification-

- (i) in the Table, against serial number 1, in column (2), after the words and brackets "goods transport agency (GTA)" the words and figure ", who has not paid central tax at the rate of 6%," shall be inserted;
- (ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-  
"(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm".

**P. W. INGTY,**

Additional Chief Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.





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## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 25<sup>th</sup> September, 2017.

**No. ERTS (T) 65/2017/97.** - In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification No. ERTS (T) 65/2017/11, dated 29<sup>th</sup> June, 2017, namely:-

In the said notification, in the Table,-

- (i) against serial number 3, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-



(3)	(4)	(5)
<p>"(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Meghalaya Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>	6	
<p>(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Meghalaya Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p> <p>(c) a civil structure or any other original works pertaining to the "In-situ rehabilitation of existing slum dwellers using land as a resource through private participation" under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana, only for existing slum dwellers;</p> <p>(d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction / enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or (f) a structure meant for funeral, burial or cremation of deceased.</p>	6	
<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Meghalaya Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, excluding monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p> <p>(1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p>	6	



(2) any housing scheme of a State Government; (e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or (f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.		
(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.	9	-";

(ii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
	or	
	6	-";

(iii) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).  <i>Explanation.-</i> "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
	or	
	6	Provided that the goods transport agency opting to pay state tax @ 6% under this entry shall, thenceforth, be liable to pay state tax @ 6% on all the services of GTA supplied by it.";



- (iv) against serial number 10, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	<b>or</b>	
	6	-"

- (v) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> - "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	<b>or</b>	
	6	Provided that the goods transport agency opting to pay state tax @ 6% under this entry shall, thenceforth, be liable to pay state tax @ 6% on all the services of GTA supplied by it."



- (vi) against serial number 26,-
- (a) in column (3), in item (i),-
- (A) for sub-item (b), the following sub-item shall be substituted, namely:-
- "(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);";
- (B) the *Explanation* shall be omitted;
- (b) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(ii) Services by way of any treatment or process on goods belonging to another person, in relation to-(a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	2.5	-
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	-"

- (vii) for serial number 27 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
"27	<b>Heading 9989</b>	(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
			9	-"

- (viii) against serial number 34, in column (3), in item (i), after the word "drama", the words "or planetarium" shall be inserted.

This Notification shall come into effect from 22<sup>nd</sup> August, 2017.

**P. W. INGTY,**

Additional Chief Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.





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## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

### NOTIFICATION

The 25<sup>th</sup> September, 2017.

**No.ERTS (T) 65/2017/98.** - In exercise of the powers conferred by sub-section (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification No. ERTS (T) 65/2017/12, dated 29<sup>th</sup> June, 2017, namely:-

In the said notification,-(i) in the Table,-

(a) after serial number 9 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.";

(b) after serial number 11 and the entries relating thereto, the following shall be inserted namely:-

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil



11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union Territories by way of sale of kerosine, Sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil";
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(c) against serial number 35, in column (3),-

- (A) in item (h), for the words "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme", the words, brackets and letters "Restructured Weather Based Crop Insurance Scheme (RWCIS)", shall be substituted;
- (B) in item (j), for the words "National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)", the words, brackets and letters "Pradhan Mantri Fasal BimaYojana (PMFBY)", shall be substituted;
- (ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely:-
- "(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

This Notification shall come into effect from 22<sup>nd</sup> August, 2017.

**P. W. INGTY,**

Additional Chief Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.





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## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 25<sup>th</sup> September, 2017.

**No. ERTS (T) 65/2017/99.** - In exercise of the powers conferred by sub-section (5) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification No. ERTS (T) 65/2017/17, dated 29<sup>th</sup> June, 2017, namely:-

In the said notification, in the first paragraph, after clause (ii) the following clause shall be inserted, namely:-

"(iii) services by way of house-keeping, such as plumbing, carpentering etc., except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Meghalaya Goods and Services Tax Act."

This Notification shall come into effect from 22<sup>nd</sup> August, 2017.

**P. W. INGTY,**

Additional Chief Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.





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## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

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### NOTIFICATION

The 25<sup>th</sup> September, 2017.

**No. ERTS (T) 65/2017/100.** - In exercise of the powers conferred by sub-section (6) of section 54 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as "the said Act"), the Government of Meghalaya, on the recommendation of the Goods and Services Tax Council, hereby notifies the following category of registered persons who shall not be eligible for refund of ninety per cent, of the total amount claimed as refund on account of zero-rated supply of goods or services or both on a provisional basis, namely:-

- i. any registered person who has been granted registration under the said Act or under the existing law within a period of six months from the date of application for refund; or
  - ii. any registered person who has not furnished the returns for three consecutive tax periods immediately preceding the date of application for refund.
2. This notification shall come into force on the date of its publication in the Official Gazette.

**P. W. INGTY,**

Additional Chief Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.





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## PART-IIA

### GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 25<sup>th</sup> September, 2017.

**No. ERTS (T) 65/2017/101.** - In exercise of the powers conferred by sub-section (1) of section 9 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following in the notification No. ERTS (T)65/2017/1, dated 29<sup>th</sup> June, 2017, namely:-

2. In the said notification, in Schedule III - 9%, after serial number 452 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
"452A	401170 00	Tyre for tractors
452B	4013 90 49	Tube for tractor tyres
452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
452D	8413 81 90	Hydraulic Pumps for Tractors
452E	8708 10 10	Bumpers and parts thereof for tractors
452F	8708 30 00	Brakes assembly and its parts thereof for tractors
452G	8708 40 00	Gear boxes and parts thereof for tractors
452H	8708 50 00	Transaxles and its parts thereof for tractors
452I	8708 70 00	Road wheels and parts and accessories thereof for tractors
452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
452K	8708 92 00	Silencer assembly for tractors and parts thereof
452L	8708 93 00	Clutch assembly and its parts thereof for tractors
452M	8708 94 00	Steering wheels and its parts thereof for tractor
452N	8708 99 00	Hydraulic and its parts thereof for tractors
452O	8708 99 00	Fender, Hood, Wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors".

**P. W. INGTY,**

Additional Chief Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.





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## PART-IIA

### GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

#### NOTIFICATION

The 25<sup>th</sup> September, 2017.

**No. ERTS (T) 65/2017/102.** - In exercise of the powers conferred by section 168 of the Meghalaya Goods and Services Tax Act, 2017 (Act No. 10 of 2017) (hereafter in this notification referred to as "the said Act") the Commissioner, on the recommendations of the Council, hereby specifies the conditions in column (4) of the Table below, for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017, for such class of registered persons as mentioned in the corresponding entry in column (2) of the said Table, by the date specified in the corresponding entry in column (3) of the said Table, namely:-

**TABLE**

Sl. No.	Class of registered persons	Last date for furnishing of return in FORM GSTR-3B	Conditions
(1)	(2)	(3)	(4)
1.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28 <sup>th</sup> August, 2017	25 <sup>th</sup> August, 2017	



2.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules and opting to file FORM GST TRAN-1 on or before the 28 <sup>th</sup> August, 2017	28 <sup>th</sup> August, 2017	(i) compute the "tax payable under the said Act" for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the 25 <sup>th</sup> August, 2017; (ii) file FORM GST TRAN-1 under sub-rule (1) of rule 117 of the said Rules before the filing of GSTR-3B; (iii) where the amount of tax payable under the said Act for the month of July, 2017, as detailed in the return furnished in FORM GSTR - 3B, exceeds the amount of tax deposited in cash as per item (i), the registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on or before the 28 <sup>th</sup> August, 2017 along with the applicable interest calculated from the 26 <sup>th</sup> day of August, 2017 till the date of such deposit.
3.	Any other registered person	25 <sup>th</sup> August, 2017	....

**2. Payment of taxes for discharge of tax liability as per GSTR-3B :** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger.

*Explanation.* - For the purposes of this notification, the expression -

- (i) "Registered person" means the person required to file return under sub-section (1) of section 39 of the said Act;
  - (ii) "tax payable under the said Act" means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.
3. This notification shall come into force with effect from the date of publication in the Official Gazette.

**P. W. INGTY,**

Additional Chief Secretary to the Govt. of Meghalaya,  
Excise, Registration, Taxation and Stamps Department.